

# **EXHIBIT “EE”**

## Elza Grigoryan

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**From:** Kunofsky, Ari D. (TAX) <Ari.D.Kunofsky@usdoj.gov>  
**Sent:** Wednesday, January 27, 2021 3:40 PM  
**To:** Elza Grigoryan  
**Cc:** John Hanamirian; Coppler, Catriona M. (TAX)  
**Subject:** RE: QBB Status

I received the email.

### Ari D. Kunofsky

Trial Attorney  
U.S. Department of Justice- Tax Division  
Ph. (202) 353-9187  
Cell (202) 353-5264

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**From:** Elza Grigoryan <eag@hanamirian.com>  
**Sent:** Wednesday, January 27, 2021 3:34 PM  
**To:** Kunofsky, Ari D. (TAX) <Ari.D.Kunofsky@tax.USDOJ.gov>  
**Cc:** John Hanamirian <jmh@hanamirian.com>; Coppler, Catriona M. (TAX) <Catriona.M.Coppler@tax.USDOJ.gov>  
**Subject:** RE: QBB Status

Ari:

We have been working on trying to extract "native" files from QuickBooks since October/November 2020. When this QuickBooks process began, Karen had issues extracting Company files from QuickBooks in any other format besides PDF and Excel. As a result, we produced all the responsive documents in PDF format on November 23rd.

On November 30, in response to our November 23<sup>rd</sup> production of the Companies' files, you requested we provide you access to the actual QuickBooks Online accounts. On December 1, 2020, you identified the production deficiency as "[t]he refusal to provide the native format (or online access)...". You continued that because you did not have the files in "native" format, you are unable to see the underlying data and organize the documents in such a way to make it easier for you to use during a deposition. However, such data was produced to you on November 23<sup>rd</sup> in PDF format.

On December 2 and 3, we asked for you to please identify the deficiency (other than format) as we do not have the authority to provide access to a QuickBooks Online account that has information for non-parties and for entities we do not represent. We then spoke on 12/3 where we were going to provide you the QuickBooks files in a "searchable" format. On December 8, John emailed you the PDF files of the Companies' data that was in a searchable format. You replied you wanted to have the files in native format and there was no reason for you to accept PDFs of spreadsheets. John asked you to clarify what you meant as "native" as the responsive documents are continuously being produced. You replied that you wanted a full back-up or copy of the main file that ends in either .qbb or .qbw. John replied that when extracting files from QuickBooks, the options are PDF (which you did not want) or Excel. To that, you said you did not want a printout of the data in PDF or Excel. Within that same message, you provided a link to the Intuit website that shows a user how to download data in native format. John was prepping for trial that week and asked me to step in.

I worked on trying to download/extract any information from QuickBooks in native format from that provided link, other forums, other QuickBooks FAQs, videos, Customer Service Agents, etc. I tried to extract data in any other format other than PDF and Excel, but those were the only formats available to extract any information related to the Companies. I let you know of the technical issues we were running into and that we could provide you the Excel documents. After a few email exchanges and screenshots of our efforts, you advised you contacted QuickBooks and they informed you of the

same technical issues that we kept running into and tried to explain to you in extracting documents in any other format but Excel and PDF. It was only then you suggested while we “wait for Intuit and Microsoft to figure out the problem” that you would accept the Excel documents as a “stopgap measure”. However, you continued to write, “I would not want to have the acceptance of the Excel spreadsheets to be considered a waiver of the ability to obtain the underlying data in its native format...”. We offered to organize the Excel spreadsheets for you as that was your earlier concern so you can be organized for depositions. You declined and asked us to just upload the Excel documents to the JEFS Box.com site.

You provided us a link on December 18, 2020 so we can upload those Excel documents. However, as you know, that link was deficient and we followed up with you three (3) times about it. Then you filed a letter with the Court on December 30 about our alleged deficiency and we responded outlining our efforts. That same day, you wrote to us asking for us to “authorize Intuit to publish the native format QuickBooks file” to you directly, however, even doing that wouldn’t generate files in any other format besides Excel or PDF. As we have been communicating with you all month, even with Karen (as administrator) asking QuickBooks for back-up files and upgrading the account, those files are generated as Excel documents. We provided you the chats and screenshots of our efforts with the Customer Agents advising the same on January 14. The QuickBooks Online files save within a “cloud” online and the back-up files are extracted as Excel documents. We provided you every screenshot of the process. However, it was not until you, Cat, and Will shared screens with me that you saw the backed-up files were saved as Excel documents. We tried to produce the relevant information in Excel format over a month ago, however, you did not want them in Excel format. We did also provide them in PDF (which was searchable).

Please see the attached documents for Grandview:

- (1) General ledger – 2012; 2013-2014; 2015-2017; 2018-2020;
- (2) Balance Sheet -2012-2020; and
- (3) Profit and Loss – 2012-2020.

Please see the attached documents for Village Mall:

- (1) General ledger – 2012 to 2020;
- (2) Balance Sheet – 2012-2020; and
- (3) Profit and Loss – 2012-2020.

There should be a total of nine (9) Excel documents attached to this email. Please confirm receipt of this email.

Sincerely,  
Elza



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**From:** Kunofsky, Ari D. (TAX) <[Ari.D.Kunofsky@usdoj.gov](mailto:Ari.D.Kunofsky@usdoj.gov)>  
**Sent:** Tuesday, January 26, 2021 12:09 PM  
**To:** John Hanamirian <[jmh@hanamirian.com](mailto:jmh@hanamirian.com)>; Elza Grigoryan <[eag@hanamirian.com](mailto:eag@hanamirian.com)>  
**Cc:** Coppler, Catriona M. (TAX) <[Catriona.M.Coppler@usdoj.gov](mailto:Catriona.M.Coppler@usdoj.gov)>  
**Subject:** RE: QBB Status

John,

We only have a partial production of Excel spreadsheets from 12/9/2020. When you or Elza re-send the Excel files, please either call me or have Elza call me, so I can promptly confirm that we have received the files you sent.

As far as production from companies other than Grandview and the Village Mall, I think we simply disagree. These files are in the Trusts' possession, custody, or control, and thus are discoverable. Discovery is not limited to only the documents where VSHPHH Trust has the document in its possession, custody, or control and also says it has legal ownership of the document. *Pennsylvania v. Navient Corp.*, 348 F. Supp. 3d 394, 397-398 (M.D. Pa. 2018). The QuickBooks filed paid for by VSHPHH and that are maintained by Karen Gandolfo, its bookkeeper, fall within the scope of discovery and should have been produced.

Thanks,  
Ari

**Ari D. Kunofsky**  
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---

**From:** John Hanamirian <[jmh@hanamirian.com](mailto:jmh@hanamirian.com)>  
**Sent:** Tuesday, January 26, 2021 11:08 AM  
**To:** Kunofsky, Ari D. (TAX) <[Ari.D.Kunofsky@tax.USDOJ.gov](mailto:Ari.D.Kunofsky@tax.USDOJ.gov)>; Elza Grigoryan <[eag@hanamirian.com](mailto:eag@hanamirian.com)>  
**Cc:** Coppler, Catriona M. (TAX) <[Catriona.M.Coppler@tax.USDOJ.gov](mailto:Catriona.M.Coppler@tax.USDOJ.gov)>  
**Subject:** RE: QBB Status

I didn't suggest the documents were irrelevant; you did. I advised you that we do not have the authority to produce any records for third-parties whom we do not represent. I have advised you of this issue on many occasions now and your characterizing as something it is not is concerning.

As far as the QuickBooks in Excel form, we have previously provided the responsive documents in Excel form, but will do it again.



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**From:** Kunofsky, Ari D. (TAX) <[Ari.D.Kunofsky@usdoj.gov](mailto:Ari.D.Kunofsky@usdoj.gov)>

**Sent:** Tuesday, January 26, 2021 10:02 AM

**To:** John Hanamirian <[jmh@hanamirian.com](mailto:jmh@hanamirian.com)>; Elza Grigoryan <[eag@hanamirian.com](mailto:eag@hanamirian.com)>

**Cc:** Coppler, Catriona M. (TAX) <[Catriona.M.Coppler@usdoj.gov](mailto:Catriona.M.Coppler@usdoj.gov)>

**Subject:** RE: QBB Status

Counsel,

Please produce the Excel spreadsheet printouts from the QuickBooks immediately so that we can keep this case moving forward. I promptly responded to the emails below. Despite my two requests for additional information, you have not or cannot provide additional details to explain what portion of the documents you deem irrelevant. So I cannot consider your request given the lack of information. In addition, your objection that some portion of the QuickBooks files may not be relevant even though the majority of the data is relevant is both untimely and not a valid objection under the Federal Rules.

We are resetting the Rule 30(b)(6) deposition for the VSHPHH Trust to start on February 8 at 9:00 am. If this date does not work, please let us know.

Thank you,  
Ari

**Ari D. Kunofsky**

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**From:** Kunofsky, Ari D. (TAX)

**Sent:** Saturday, January 23, 2021 9:30 AM

**To:** 'John Hanamirian' <[jmh@hanamirian.com](mailto:jmh@hanamirian.com)>; 'Elza Grigoryan' <[eag@hanamirian.com](mailto:eag@hanamirian.com)>

**Cc:** Coppler, Catriona M. (TAX) <[Catriona.M.Coppler@tax.USDOJ.gov](mailto:Catriona.M.Coppler@tax.USDOJ.gov)>

**Subject:** RE: QBB Status

John,

I disagree with the contention that you are just giving an accommodation or that transactions in the Trusts' QuickBooks files are somehow not relevant here.

Before I can entertain your request, however, I need more information before I can really consider your request that I not look at some subset of these QuickBook files. What entries or files do you think I should not be looking at? What is the third-party information? Is it a specific one of the spreadsheets, particular entries, etc.

If there are specific transactions or documents you don't want me to look at, let me know what they are and explain why we should not see them. For what it's worth, I won't waste my time of information that isn't relevant to this case. But I cannot somehow give a blanket promise to not look at some unknown set of information.

**Ari D. Kunofsky**

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**From:** John Hanamirian <[jmh@hanamirian.com](mailto:jmh@hanamirian.com)>

**Sent:** Saturday, January 23, 2021 9:04 AM

**To:** Kunofsky, Ari D. (TAX) <[Ari.D.Kunofsky@tax.USDOJ.gov](mailto:Ari.D.Kunofsky@tax.USDOJ.gov)>; Elza Grigoryan <[eag@hanamirian.com](mailto:eag@hanamirian.com)>

**Cc:** Coppler, Catriona M. (TAX) <[Catriona.M.Coppler@tax.USDOJ.gov](mailto:Catriona.M.Coppler@tax.USDOJ.gov)>; Hungerford, William M. (TAX) <[William.M.Hungerford@tax.USDOJ.gov](mailto:William.M.Hungerford@tax.USDOJ.gov)>

**Subject:** Re: QBB Status

Ari:

What I had asked Elza to communicate was that we are providing this format of production as an accommodation of your request. We have previously produced the documentation responsive to your request in a few different forms. This form of providing you discovery includes documents and other information that are not a part of our production and includes information for third parties. It is not properly your role in this process to decide whether those items may be relevant or otherwise responsive to the propounded discovery and to "fish" through for that purpose. Again, we received your discovery requests and produced the responsive documentation. We have now spent countless hours, both alone with Intuit and with the help of your tech people and have just now reached this point and this issue. Let me know if we are unable to agree on this issue.

John M. Hanamirian

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**From:** "Kunofsky, Ari D. (TAX)" <[Ari.D.Kunofsky@usdoj.gov](mailto:Ari.D.Kunofsky@usdoj.gov)>

**Date:** Friday, January 22, 2021 at 2:48 PM

**To:** Elza Grigoryan <[eag@hanamirian.com](mailto:eag@hanamirian.com)>

**Cc:** "Coppler, Catriona M. (TAX)" <[Catriona.M.Coppler@usdoj.gov](mailto:Catriona.M.Coppler@usdoj.gov)>, John Hanamirian <[jmh@hanamirian.com](mailto:jmh@hanamirian.com)>, "Hungerford, William M. (TAX)" <[William.M.Hungerford@usdoj.gov](mailto:William.M.Hungerford@usdoj.gov)>

**Subject:** RE: QBB Status

Elza,

Please upload the zipped CSV files to JEFS. If you have any problems give me a call on my cell. I'm hopeful once we see it that this will work for our purposes.

As far as not looking, I'm not sure what you're asking for and it could significant problems for me regarding record keeping, etc. Please give me a lot more detail about this.

Thanks,  
Ari

**Ari D. Kunofsky**

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**From:** Elza Grigoryan <[eag@hanamirian.com](mailto:eag@hanamirian.com)>

**Sent:** Friday, January 22, 2021 12:48 PM

**To:** Kunofsky, Ari D. (TAX) <[Ari.D.Kunofsky@tax.USDOJ.gov](mailto:Ari.D.Kunofsky@tax.USDOJ.gov)>

**Cc:** Coppler, Catriona M. (TAX) <[Catriona.M.Coppler@tax.USDOJ.gov](mailto:Catriona.M.Coppler@tax.USDOJ.gov)>; John Hanamirian <[jmh@hanamirian.com](mailto:jmh@hanamirian.com)>;  
Hungerford, William M. (TAX) <[William.M.Hungerford@tax.USDOJ.gov](mailto:William.M.Hungerford@tax.USDOJ.gov)>

**Subject:** RE: QBB Status

Ari:

Sure. I can get on at 2:30 p.m. My computer doesn't have audio or video, but I can still log on to WebEx. I'll just have to dial in to speak with you guys. John advises:

- ***Please note that there are years in the backup files that are not a part of the production. There is not a methodology to sever those files from the backup files, but we ask for your agreement not to intentionally view those years.***

Sincerely,  
Elza



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**From:** Kunofsky, Ari D. (TAX) <[Ari.D.Kunofsky@usdoj.gov](mailto:Ari.D.Kunofsky@usdoj.gov)>

**Sent:** Friday, January 22, 2021 11:48 AM

**To:** Elza Grigoryan <[eag@hanamirian.com](mailto:eag@hanamirian.com)>

**Cc:** Coppler, Catriona M. (TAX) <[Catriona.M.Coppler@usdoj.gov](mailto:Catriona.M.Coppler@usdoj.gov)>; John Hanamirian <[jmh@hanamirian.com](mailto:jmh@hanamirian.com)>;

Hungerford, William M. (TAX) <[William.M.Hungerford@usdoj.gov](mailto:William.M.Hungerford@usdoj.gov)>

**Subject:** RE: QBB Status

Elza,

Can you get on a call via WebEx between 2-4, so you can show us the steps you took and to then (if needed) call QuickBooks? I can't tell from the screen shot what I'm looking at. If my tech guys say this is the best method, we'll just have you upload the spreadsheets to JEFS.

**Ari D. Kunofsky**

Trial Attorney

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**From:** Elza Grigoryan <[eag@hanamirian.com](mailto:eag@hanamirian.com)>

**Sent:** Friday, January 22, 2021 11:36 AM

**To:** Kunofsky, Ari D. (TAX) <[Ari.D.Kunofsky@tax.USDOJ.gov](mailto:Ari.D.Kunofsky@tax.USDOJ.gov)>

**Cc:** Coppler, Catriona M. (TAX) <[Catriona.M.Coppler@tax.USDOJ.gov](mailto:Catriona.M.Coppler@tax.USDOJ.gov)>; John Hanamirian <[jmh@hanamirian.com](mailto:jmh@hanamirian.com)>;

Hungerford, William M. (TAX) <[William.M.Hungerford@tax.USDOJ.gov](mailto:William.M.Hungerford@tax.USDOJ.gov)>

**Subject:** RE: QBB Status

Ari:

The "local back-up" option saves the files to a drive, such as Google Drive. The files are downloaded as an Excel document. It's the only format option to open the files. Please see the attached screen shot. If you look at the top right corner, I circled in **red** where my option was to download the backed-up files. On the same attached document, you can see the back-up documents are all in Excel format.

Sincerely,

Elza



Elza Grigoryan

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**From:** Kunofsky, Ari D. (TAX) <[Ari.D.Kunofsky@usdoj.gov](mailto:Ari.D.Kunofsky@usdoj.gov)>

**Sent:** Friday, January 22, 2021 10:51 AM

**To:** Elza Grigoryan <[eag@hanamirian.com](mailto:eag@hanamirian.com)>

**Cc:** Coppler, Catriona M. (TAX) <[Catriona.M.Coppler@usdoj.gov](mailto:Catriona.M.Coppler@usdoj.gov)>; John Hanamirian <[jmh@hanamirian.com](mailto:jmh@hanamirian.com)>;



Hungerford, William M. (TAX) <[William.M.Hungerford@usdoj.gov](mailto:William.M.Hungerford@usdoj.gov)>

**Subject:** RE: QBB Status

I understand what you are saying. Do you want to have a call between 2-4 today?

Another option to consider, I can set up a call via WebEx. We can have you log in and share your screen. That way Will (our tech guy) can see what's going on in real time on your screen. He may be able to fix this problem.

If that doesn't work, we can of course call Intuit/QuickBooks together and ask them to send us the backup directly.

Thank you,  
Ari

**Ari D. Kunofsky**

Trial Attorney

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---

**From:** Elza Grigoryan <[eag@hanamirian.com](mailto:eag@hanamirian.com)>

**Sent:** Friday, January 22, 2021 10:34 AM

**To:** Kunofsky, Ari D. (TAX) <[Ari.D.Kunofsky@tax.USDOJ.gov](mailto:Ari.D.Kunofsky@tax.USDOJ.gov)>

**Cc:** Coppler, Catriona M. (TAX) <[Catriona.M.Coppler@tax.USDOJ.gov](mailto:Catriona.M.Coppler@tax.USDOJ.gov)>; John Hanamirian <[jmh@hanamirian.com](mailto:jmh@hanamirian.com)>;  
Hungerford, William M. (TAX) <[William.M.Hungerford@tax.USDOJ.gov](mailto:William.M.Hungerford@tax.USDOJ.gov)>

**Subject:** RE: QBB Status

Ari:

On Monday's (1/18) call with you and Cat at 10:00 and 11:00 a.m., I informed you two the files were saved in Excel format when I backed up the files using the "local back-up" option. I apologize if I was not clear. So we have tried everything...

Sincerely,  
Elza



Elza Grigoryan

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**From:** Kunofsky, Ari D. (TAX) <[Ari.D.Kunofsky@usdoj.gov](mailto:Ari.D.Kunofsky@usdoj.gov)>

**Sent:** Friday, January 22, 2021 10:00 AM

**To:** John Hanamirian <[jmh@hanamirian.com](mailto:jmh@hanamirian.com)>; Elza Grigoryan <[eag@hanamirian.com](mailto:eag@hanamirian.com)>  
**Cc:** Coppler, Catriona M. (TAX) <[Catriona.M.Coppler@usdoj.gov](mailto:Catriona.M.Coppler@usdoj.gov)>; Hungerford, William M. (TAX) <[William.M.Hungerford@usdoj.gov](mailto:William.M.Hungerford@usdoj.gov)>  
**Subject:** RE: QBB Status

John,

In the email below, we said that we're available to discuss the tech issues with Elza and Karen regarding QuickBooks today between 2:00 to 4:00 if the local backup option didn't work.

Please let me know as soon as you can whether you need to have the call, and – if so – when in that time frame would work.

Thanks,  
Ari

**Ari D. Kunofsky**  
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---

**From:** Kunofsky, Ari D. (TAX)  
**Sent:** Thursday, January 21, 2021 1:53 PM  
**To:** 'John Hanamirian' <[jmh@hanamirian.com](mailto:jmh@hanamirian.com)>; 'Elza Grigoryan' <[eag@hanamirian.com](mailto:eag@hanamirian.com)>  
**Cc:** Coppler, Catriona M. (TAX) <[Catriona.M.Coppler@tax.USDOJ.gov](mailto:Catriona.M.Coppler@tax.USDOJ.gov)>; Hungerford, William M. (TAX) <[William.M.Hungerford@tax.USDOJ.gov](mailto:William.M.Hungerford@tax.USDOJ.gov)>  
**Subject:** RE: QBB Status

John,

After my side pointed out that Elza may have been using the wrong part of the program to download-- namely she was using the online backup rather than the local backup -- I thought it made sense to just flag that issue and see if that fixes the problem.

If you want us to get on the phone with my IT guy and some combination of Karen, Elza, and Quickbooks, we are available tomorrow between 2:00 to 4:00. Let us know when in that time frame works if the local backup doesn't work.

As far as the other QuickBook accounts, I disagree. But we can deal with that after we are done with the QuickBook accounts that you are going to produce.

Thank you,  
Ari

**Ari D. Kunofsky**  
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---

**From:** John Hanamirian <[jmh@hanamirian.com](mailto:jmh@hanamirian.com)>  
**Sent:** Thursday, January 21, 2021 1:25 PM

**To:** Kunofsky, Ari D. (TAX) <[Ari.D.Kunofsky@tax.USDOJ.gov](mailto:Ari.D.Kunofsky@tax.USDOJ.gov)>; Elza Grigoryan <[eag@hanamirian.com](mailto:eag@hanamirian.com)>

**Cc:** Coppler, Catriona M. (TAX) <[Catriona.M.Coppler@tax.USDOJ.gov](mailto:Catriona.M.Coppler@tax.USDOJ.gov)>

**Subject:** RE: QBB Status

I thought your tech person was going to get on the call or chat with them with Karen and Elza? I would like to end this issue. It has been a while and we have gone through so many hoops to try and accommodate the requests.

Also, we can provide the Grandview Cable and Village Mall information, but any other requested entities likely require a subpoena. I think we discussed this.



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**From:** Kunofsky, Ari D. (TAX) <[Ari.D.Kunofsky@usdoj.gov](mailto:Ari.D.Kunofsky@usdoj.gov)>

**Sent:** Thursday, January 21, 2021 11:28 AM

**To:** Elza Grigoryan <[eag@hanamirian.com](mailto:eag@hanamirian.com)>

**Cc:** John Hanamirian <[jmh@hanamirian.com](mailto:jmh@hanamirian.com)>; Coppler, Catriona M. (TAX) <[Catriona.M.Coppler@usdoj.gov](mailto:Catriona.M.Coppler@usdoj.gov)>

**Subject:** RE: QBB Status

Elza,

I have talked with my IT folks. Based on the instructions from the QuickBooks website for QuickBooks Advanced, you should be able to do a complete backup of the company files, and then download those backups to some location off of the QuickBooks website in native format (i.e., QBO or .QBB format). It simply doesn't make sense that QuickBooks would provide a backup feature but not provide a file that could be uploaded to QuickBooks.

The left-hand side of the screen shots lists both a "backup" and a "local backup" options. It's not clear from the screenshots, but it looks like you are using the backup and not the local backup. Have you tried just using the local backup option?

If that doesn't work, we would suggest sending the following script in a chat after you or Karen have verified your identity with them. In the script, I give you a place to add other additional companies as I believe the Trusts have additional records in its possession, custody, or control that are responsive to the United States' discovery requests.

If you want me to provide a QuickBooks employee with access to JEFS, I can do so. Alternatively, if the files are sufficiently small, you can provide them my email address.

**Here's the script:**

"We would like for you to provide the QBO for the following accounts: Grandview Cable, the Village Mall, [any other relevant company]. Please perform a complete backup of these files. Please also provide the username or passwords we would need to access these files."

Any questions or concerns, I'm available at (202) 353-5264.

**Ari D. Kunofsky**

Trial Attorney

U.S. Department of Justice- Tax Division

Ph. (202) 353-9187

Cell (202) 353-5264

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**From:** Elza Grigoryan <[eag@hanamirian.com](mailto:eag@hanamirian.com)>

**Sent:** Sunday, January 17, 2021 3:20 PM

**To:** Kunofsky, Ari D. (TAX) <[Ari.D.Kunofsky@tax.USDOJ.gov](mailto:Ari.D.Kunofsky@tax.USDOJ.gov)>

**Cc:** John Hanamirian <[jmh@hanamirian.com](mailto:jmh@hanamirian.com)>; Coppler, Catriona M. (TAX) <[Catriona.M.Coppler@tax.USDOJ.gov](mailto:Catriona.M.Coppler@tax.USDOJ.gov)>

**Subject:** Fwd: QBB Status

Dear Ari:

As an update, the Companies are done "backing-up" but I'm running into the issue of extracting the back-up files. Please note the following with the attached:

1. "1.15.2021 – GrandView": You can see the Company's data was backed-up;
2. "Action for GV": The "Action" pull down menu offers the following: (1) run full back-up; (2) restore; (3) copy; (4) schedule local backup; and (5) disable backup;
3. "Copy of GV": This feature doesn't let you copy the backed-up file into another document or something, but only allows the backed-up information to get copied into another company file. So GV's data can get copied to Village Mall's company data and vice versa;
4. "Local Backup Option": Company data can be copied to a Dropbox or Google Drive. We are "backing-up" the Companies' data to Google Drive to see if it will save in the QBO format.

Thank you.

Sincerely,  
Elza

Elza Grigoryan  
Law Clerk  
Hanamirian Law Firm, P.C.  
40 E. Main Street  
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(856) 793-9092 – o  
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[eag@hanamirian.com](mailto:eag@hanamirian.com)  
[www.hanamirian.com](http://www.hanamirian.com)



The screenshot shows the QuickBooks Online Backup and Restore application interface. The browser address bar displays `qbo-backup.app.intuit.com/app/home`. The left sidebar contains the following navigation options:

- Online Back-up & Restore** (Main section)
- Main**
  - Home
  - Backup
  - Restore
  - Copy
  - Local Backup
- Manage**
  - User
- Help Center**
- Contact Us**
- Logout**

The main content area is titled **Home** and includes the following sections:

**Turn on online back-up and restore once and get peace of mind**

- First add your company to turn this on for the automatic backups to start.
- There's no need to back up manually.
- QuickBooks Online Advanced is the only plan that includes online back-up i

NAME	BACKED UP
Grandview Cable	
Village Mall	

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**Backup**

Start backing up a company to safeguard accounting changes minutes after they're made.

[Learn How](#)

**Restore**

Roll back a backup (down to the minute).

[Learn How](#)

The Windows taskbar at the bottom shows icons for the Task View, Microsoft Edge, Google Chrome, File Explorer, Adobe Reader, and Microsoft Word.

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